

INSURANCE PREMIUM TAX AMENDMENTS

2017 GENERAL SESSION

STATE OF UTAH

LONG TITLE**General Description:**

This bill modifies provisions related to the insurance premium tax.

Highlighted Provisions:

This bill:

- ▶ modifies provisions earmarking revenue for certain firefighter reasons;
- ▶ removes outdated reporting requirements;
- ▶ clarifies deposit of money into the General Fund unless otherwise earmarked by statute; and
- ▶ makes technical changes.

Money Appropriated in this Bill:

This bill appropriates:

- ▶ to the Firefighters' Retirement Trust Fund as a one-time appropriation
 - from the General Fund, \$17,100,000; and
- ▶ to the Fire Academy Support Account as a one-time appropriation
 - from the General Fund, \$8,500,000.

Other Special Clauses:

This bill provides retrospective operation.

This bill provides a special effective date.

Utah Code Sections Affected:**AMENDS:**

49-11-901.5, as enacted by Laws of Utah 2011, Chapters 290 and 439

53-7-204.2, as last amended by Laws of Utah 2011, Chapter 303

59-1-403, as last amended by Laws of Utah 2015, Chapters 411 and 451

59-9-101, as last amended by Laws of Utah 2016, Chapter 135

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **49-11-901.5** is amended to read:

49-11-901.5. Premium tax revenues -- Distribution.

(1) (a) In accordance with this section there shall be paid to the office:

(i) ~~[50% of]~~ beginning on July 1, 2017, from the annual tax levied, assessed, and collected under Title 59, Chapter 9, Taxation of Admitted Insurers, [upon premiums for property insurance, as defined under Section 31A-1-301, and as applied to fire and allied lines insurance collected by insurance companies within the state] an amount equal to \$13,600,000, plus, beginning with fiscal year 2019, an increase in the dollar amount described in this Subsection (1)(a)(i) calculated:

(A) by taking the amount paid for the previous fiscal year under this Subsection (1)(a)(i) and adding an amount equal to 6% multiplied by the amount paid under this Subsection (1)(a)(i) for the previous fiscal year; and

(B) up to the nearest \$100 increment; and

(ii) 10% of all money assessed and collected under Title 59, Chapter 9, Taxation of Admitted Insurers, upon premiums for life insurance, as defined in Section 31A-1-301, within the state.

(b) Payments to the fund shall be made annually until the service liability under this part is liquidated, after which the tax revenue provided in this Subsection (1) ceases.

(2) The office shall distribute the premium tax revenue paid under Subsection (1) as follows:

(a) an amount determined by the office to fully fund the long-term disability program provided for firefighters under Section 49-23-601;

(b) an amount determined by the office to the Firefighters' Retirement Trust Fund created under Section 49-16-104 equal to the amount when calculated as a percentage of the certified contribution rate for members in Divisions A and B, as defined under Section 49-16-301, that is the percentage of the certified contribution rate paid to the Firefighters' Retirement Trust Fund on July 1, 2004; and

(c) any remaining amount in accordance with Section 49-11-902.

Section 2. Section **53-7-204.2** is amended to read:

53-7-204.2. Fire Academy -- Establishment -- Fire Academy Support Account -- Funding.

(1) In this section~~[(a) "Account"]~~, "account" means the Fire Academy Support

64 Account created in Subsection (4).

65 ~~[(b) "Property insurance premium" means premium paid as consideration for property~~
66 ~~insurance as defined in Section 31A-1-301.]~~

67 (2) The board shall:

68 (a) establish a fire academy that:

69 (i) provides instruction and training for paid, volunteer, institutional, and industrial
70 firefighters;

71 (ii) develops new methods of firefighting and fire prevention;

72 (iii) provides training for fire and arson detection and investigation;

73 (iv) provides public education programs to promote fire safety;

74 (v) provides for certification of firefighters, pump operators, instructors, and officers;

75 and

76 (vi) provides facilities for teaching fire-fighting skills;

77 (b) establish a cost recovery fee in accordance with Section 63J-1-504 for training

78 commercially employed firefighters; and

79 (c) request funding for the academy.

80 (3) The board may:

81 (a) accept gifts, donations, and grants of property and services on behalf of the fire
82 academy; and

83 (b) enter into contractual agreements necessary to facilitate establishment of the school.

84 (4) (a) To provide a funding source for the academy and for the general operation of

85 the State Fire Marshal Division, there is created in the General Fund a restricted account

86 known as the Fire Academy Support Account.

87 (b) The following revenue shall be deposited in the account to implement this section:

88 (i) ~~[the percentage specified in]~~ subject to Subsection (5), beginning on July 1, 2017,

89 \$6,600,000 of the annual tax for each year that is levied, assessed, and collected under Title 59,

90 Chapter 9, Taxation of Admitted Insurers~~[, upon property insurance premiums and as applied~~
91 ~~to fire and allied lines insurance collected by insurance companies within the state];~~

92 (ii) the percentage specified in Subsection (6) of all money assessed and collected upon
93 life insurance premiums within the state;

94 (iii) the cost recovery fees established by the board;

- (iv) gifts, donations, and grants of property on behalf of the fire academy;
- (v) appropriations made by the Legislature; and
- (vi) money collected from civil penalties in accordance with Section 53-7-504.

(5) The ~~[percentage]~~ amount of the tax specified in Subsection (4)(b)(i) to be deposited in the account each fiscal year is ~~[25%.]~~ to be increased, beginning with fiscal year 2019, by an amount calculated:

(a) by taking the amount paid for the previous fiscal year under Subsection (4)(b)(i) and adding an amount equal to 6% multiplied by the amount paid under Subsection (4)(b)(i) for the previous fiscal year; and

(b) up to the nearest \$100 increment.

(6) The percentage of the money specified in Subsection (4)(b)(ii) to be deposited in the account each fiscal year is 5%.

Section 3. Section **59-1-403** is amended to read:

59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.

(1) (a) Any of the following may not divulge or make known in any manner any information gained by that person from any return filed with the commission:

- (i) a tax commissioner;
- (ii) an agent, clerk, or other officer or employee of the commission; or
- (iii) a representative, agent, clerk, or other officer or employee of any county, city, or town.

(b) An official charged with the custody of a return filed with the commission is not required to produce the return or evidence of anything contained in the return in any action or proceeding in any court, except:

- (i) in accordance with judicial order;
- (ii) on behalf of the commission in any action or proceeding under:
 - (A) this title; or
 - (B) other law under which persons are required to file returns with the commission;
- (iii) on behalf of the commission in any action or proceeding to which the commission is a party; or

(iv) on behalf of any party to any action or proceeding under this title if the report or facts shown by the return are directly involved in the action or proceeding.

(c) Notwithstanding Subsection (1)(b), a court may require the production of, and may admit in evidence, any portion of a return or of the facts shown by the return, as are specifically pertinent to the action or proceeding.

(2) This section does not prohibit:

(a) a person or that person's duly authorized representative from receiving a copy of any return or report filed in connection with that person's own tax;

(b) the publication of statistics as long as the statistics are classified to prevent the identification of particular reports or returns; and

(c) the inspection by the attorney general or other legal representative of the state of the report or return of any taxpayer:

(i) who brings action to set aside or review a tax based on the report or return;

(ii) against whom an action or proceeding is contemplated or has been instituted under this title; or

(iii) against whom the state has an unsatisfied money judgment.

(3) (a) Notwithstanding Subsection (1) and for purposes of administration, the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, provide for a reciprocal exchange of information with:

(i) the United States Internal Revenue Service; or

(ii) the revenue service of any other state.

(b) Notwithstanding Subsection (1) and for all taxes except individual income tax and corporate franchise tax, the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and other written statements with the federal government, any other state, any of the political subdivisions of another state, or any political subdivision of this state, except as limited by Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal government grant substantially similar privileges to this state.

(c) Notwithstanding Subsection (1) and for all taxes except individual income tax and corporate franchise tax, the commission may by rule, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, provide for the issuance of information concerning the identity and other information of taxpayers who have failed to file tax returns or to pay any tax due.

(d) Notwithstanding Subsection (1), the commission shall provide to the director of the Division of Environmental Response and Remediation, as defined in Section 19-6-402, as requested by the director of the Division of Environmental Response and Remediation, any records, returns, or other information filed with the commission under Chapter 13, Motor and Special Fuel Tax Act, or Section 19-6-410.5 regarding the environmental assurance program participation fee.

(e) Notwithstanding Subsection (1), at the request of any person the commission shall provide that person sales and purchase volume data reported to the commission on a report, return, or other information filed with the commission under:

(i) Chapter 13, Part 2, Motor Fuel; or

(ii) Chapter 13, Part 4, Aviation Fuel.

(f) Notwithstanding Subsection (1), upon request from a tobacco product manufacturer, as defined in Section 59-22-202, the commission shall report to the manufacturer:

(i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the manufacturer and reported to the commission for the previous calendar year under Section 59-14-407; and

(ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the manufacturer for which a tax refund was granted during the previous calendar year under Section 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).

(g) Notwithstanding Subsection (1), the commission shall notify manufacturers, distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is prohibited from selling cigarettes to consumers within the state under Subsection 59-14-210(2).

(h) Notwithstanding Subsection (1), the commission may:

(i) provide to the Division of Consumer Protection within the Department of Commerce and the attorney general data:

(A) reported to the commission under Section 59-14-212; or

(B) related to a violation under Section 59-14-211; and

(ii) upon request, provide to any person data reported to the commission under Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).

(i) Notwithstanding Subsection (1), the commission shall, at the request of a committee of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's Office of

188 Management and Budget, provide to the committee or office the total amount of revenues
189 collected by the commission under Chapter 24, Radioactive Waste Facility Tax Act, for the
190 time period specified by the committee or office.

191 (j) Notwithstanding Subsection (1), the commission shall make the directory required
192 by Section 59-14-603 available for public inspection.

193 (k) Notwithstanding Subsection (1), the commission may share information with
194 federal, state, or local agencies as provided in Subsection 59-14-606(3).

195 (l) (i) Notwithstanding Subsection (1), the commission shall provide the Office of
196 Recovery Services within the Department of Human Services any relevant information
197 obtained from a return filed under Chapter 10, Individual Income Tax Act, regarding a taxpayer
198 who has become obligated to the Office of Recovery Services.

199 (ii) The information described in Subsection (3)(l)(i) may be provided by the Office of
200 Recovery Services to any other state's child support collection agency involved in enforcing
201 that support obligation.

202 (m) (i) Notwithstanding Subsection (1), upon request from the state court
203 administrator, the commission shall provide to the state court administrator, the name, address,
204 telephone number, county of residence, and Social Security number on resident returns filed
205 under Chapter 10, Individual Income Tax Act.

206 (ii) The state court administrator may use the information described in Subsection
207 (3)(m)(i) only as a source list for the master jury list described in Section 78B-1-106.

208 ~~[(n) Notwithstanding Subsection (1), the commission shall at the request of a~~
209 ~~committee, commission, or task force of the Legislature provide to the committee, commission,~~
210 ~~or task force of the Legislature any information relating to a tax imposed under Chapter 9,~~
211 ~~Taxation of Admitted Insurers, relating to the study required by Section 59-9-101.]~~

212 ~~[(n)]~~ (n) (i) As used in this Subsection (3)~~[(n)]~~(n), "office" means the:

213 (A) Office of the Legislative Fiscal Analyst; or

214 (B) Office of Legislative Research and General Counsel.

215 (ii) Notwithstanding Subsection (1) and except as provided in Subsection
216 (3)~~[(n)]~~(n)(iii), the commission shall at the request of an office provide to the office all
217 information:

218 (A) gained by the commission; and

219 (B) required to be attached to or included in returns filed with the commission.

220 (iii) (A) An office may not request and the commission may not provide to an office a
221 person's:

222 (I) address;

223 (II) name;

224 (III) Social Security number; or

225 (IV) taxpayer identification number.

226 (B) The commission shall in all instances protect the privacy of a person as required by
227 Subsection (3)~~(f)~~(n)(iii)(A).

228 (iv) An office may provide information received from the commission in accordance
229 with this Subsection (3)~~(f)~~(n) only:

230 (A) as:

231 (I) a fiscal estimate;

232 (II) fiscal note information; or

233 (III) statistical information; and

234 (B) if the information is classified to prevent the identification of a particular return.

235 (v) (A) A person may not request information from an office under Title 63G, Chapter
236 2, Government Records Access and Management Act, or this section, if that office received the
237 information from the commission in accordance with this Subsection (3)~~(f)~~(n).

238 (B) An office may not provide to a person that requests information in accordance with
239 Subsection (3)~~(f)~~(n)(v)(A) any information other than the information the office provides in
240 accordance with Subsection (3)~~(f)~~(n)(iv).

241 ~~(p)~~ (o) Notwithstanding Subsection (1), the commission may provide to the
242 governing board of the agreement or a taxing official of another state, the District of Columbia,
243 the United States, or a territory of the United States:

244 (i) the following relating to an agreement sales and use tax:

245 (A) information contained in a return filed with the commission;

246 (B) information contained in a report filed with the commission;

247 (C) a schedule related to Subsection (3)~~(p)~~(o)(i)(A) or (B); or

248 (D) a document filed with the commission; or

249 (ii) a report of an audit or investigation made with respect to an agreement sales and

250 use tax.

251 ~~[(q)]~~ (p) Notwithstanding Subsection (1), the commission may provide information
252 concerning a taxpayer's state income tax return or state income tax withholding information to
253 the Driver License Division if the Driver License Division:

254 (i) requests the information; and

255 (ii) provides the commission with a signed release form from the taxpayer allowing the
256 Driver License Division access to the information.

257 ~~[(r)]~~ (q) Notwithstanding Subsection (1), the commission shall provide to the Utah
258 Communications Authority, or a division of the Utah Communications Authority, the
259 information requested by the authority under Sections 63H-7a-302, 63H-7a-402, and
260 63H-7a-502.

261 ~~[(s)]~~ (r) Notwithstanding Subsection (1), the commission shall provide to the Utah
262 Educational Savings Plan information related to a resident or nonresident individual's
263 contribution to a Utah Educational Savings Plan account as designated on the resident or
264 nonresident's individual income tax return as provided under Section 59-10-1313.

265 ~~[(t)]~~ (s) Notwithstanding Subsection (1), for the purpose of verifying eligibility under
266 Sections 26-18-2.5 and 26-40-105, the commission shall provide an eligibility worker with the
267 Department of Health or its designee with the adjusted gross income of an individual if:

268 (i) an eligibility worker with the Department of Health or its designee requests the
269 information from the commission; and

270 (ii) the eligibility worker has complied with the identity verification and consent
271 provisions of Sections 26-18-2.5 and 26-40-105.

272 ~~[(u)]~~ (t) Notwithstanding Subsection (1), the commission may provide to a county, as
273 determined by the commission, information declared on an individual income tax return in
274 accordance with Section 59-10-103.1 that relates to eligibility to claim a residential exemption
275 authorized under Section 59-2-103.

276 (4) (a) Each report and return shall be preserved for at least three years.

277 (b) After the three-year period provided in Subsection (4)(a) the commission may
278 destroy a report or return.

279 (5) (a) Any person who violates this section is guilty of a class A misdemeanor.

280 (b) If the person described in Subsection (5)(a) is an officer or employee of the state,

the person shall be dismissed from office and be disqualified from holding public office in this state for a period of five years thereafter.

(c) Notwithstanding Subsection (5)(a) or (b), an office that requests information in accordance with Subsection (3)~~(f)~~(n)(iii) or a person that requests information in accordance with Subsection (3)~~(f)~~(n)(v):

(i) is not guilty of a class A misdemeanor; and

(ii) is not subject to:

(A) dismissal from office in accordance with Subsection (5)(b); or

(B) disqualification from holding public office in accordance with Subsection (5)(b).

(6) Except as provided in Section 59-1-404, this part does not apply to the property tax.

Section 4. Section **59-9-101** is amended to read:

59-9-101. Tax basis -- Rates -- Exemptions -- Rate reductions.

(1) (a) Except as provided in Subsection (1)(b), (1)(d), or (5), an admitted insurer shall pay to the commission on or before March 31 in each year, a tax of 2-1/4% of the total premiums received by it during the preceding calendar year from insurance covering property or risks located in this state.

(b) This Subsection (1) does not apply to:

(i) workers' compensation insurance, assessed under Subsection (2);

(ii) title insurance premiums taxed under Subsection (3);

(iii) annuity considerations;

(iv) insurance premiums paid by an institution within the state system of higher education as specified in Section 53B-1-102; and

(v) ocean marine insurance.

(c) The taxable premium under this Subsection (1) shall be reduced by:

(i) the premiums returned or credited to policyholders on direct business subject to tax in this state;

(ii) the premiums received for reinsurance of property or risks located in this state; and

(iii) the dividends, including premium reduction benefits maturing within the year:

(A) paid or credited to policyholders in this state; or

(B) applied in abatement or reduction of premiums due during the preceding calendar year.

(d) (i) For purposes of this Subsection (1)(d):

(A) "Utah variable life insurance premium" means an insurance premium paid:

(I) by:

(Aa) a corporation; or

(Bb) a trust established or funded by a corporation; and

(II) for variable life insurance covering risks located within the state.

(B) "Variable life insurance" means an insurance policy that provides for life insurance, the amount or duration of which varies according to the investment experience of one or more separate accounts that are established and maintained by the insurer pursuant to Title 31A, Insurance Code.

(ii) Notwithstanding Subsection (1)(a), beginning on January 1, 2006, the tax on that portion of the total premiums subject to a tax under Subsection (1)(a) that is a Utah variable life insurance premium shall be calculated as follows:

(A) 2-1/4% of the first \$100,000 of Utah variable life insurance premiums:

(I) paid for each variable life insurance policy; and

(II) received by the admitted insurer in the preceding calendar year; and

(B) 0.08% of the Utah variable life insurance premiums that exceed \$100,000:

(I) paid for the policy described in Subsection (1)(d)(ii)(A); and

(II) received by the admitted insurer in the preceding calendar year.

(2) (a) An admitted insurer writing workers' compensation insurance in this state, including the Workers' Compensation Fund created under Title 31A, Chapter 33, Workers' Compensation Fund, shall pay to the tax commission, on or before March 31 in each year, a premium assessment on the basis of the total workers' compensation premium income received by the insurer from workers' compensation insurance in this state during the preceding calendar year as follows:

(i) on or before December 31, 2010, an amount of equal to or greater than 1%, but equal to or less than 5.75% of the total workers' compensation premium income described in this Subsection (2);

(ii) on and after January 1, 2011, but on or before December 31, 2017, an amount of equal to or greater than 1%, but equal to or less than 4.25% of the total workers' compensation premium income described in this Subsection (2); and

(iii) on and after January 1, 2018, an amount equal to 1.25% of the total workers' compensation premium income described in this Subsection (2).

(b) Total workers' compensation premium income means the net written premium as calculated before any premium reduction for any insured employer's deductible, retention, or reimbursement amounts and also those amounts equivalent to premiums as provided in Section 34A-2-202.

(c) The percentage of premium assessment applicable for a calendar year shall be determined by the Labor Commission under Subsection (2)(d). The total premium income shall be reduced in the same manner as provided in Subsections (1)(c)(i) and (1)(c)(ii), but not as provided in Subsection (1)(c)(iii). The commission shall promptly remit from the premium assessment collected under this Subsection (2):

(i) income to the state treasurer for credit to the Employers' Reinsurance Fund created under Subsection 34A-2-702(1) as follows:

(A) on or before December 31, 2009, an amount of up to 5% of the total workers' compensation premium income;

(B) on and after January 1, 2010, but on or before December 31, 2010, an amount of up to 4.5% of the total workers' compensation premium income;

(C) on and after January 1, 2011, but on or before December 31, 2017, an amount of up to 3% of the total workers' compensation premium income; and

(D) on and after January 1, 2018, 0% of the total workers' compensation premium income;

(ii) an amount equal to 0.25% of the total workers' compensation premium income to the state treasurer for credit to the Workplace Safety Account created by Section 34A-2-701;

(iii) an amount of up to 0.5% and any remaining assessed percentage of the total workers' compensation premium income to the state treasurer for credit to the Uninsured Employers' Fund created under Section 34A-2-704; and

(iv) beginning on January 1, 2010, 0.5% of the total workers' compensation premium income to the state treasurer for credit to the Industrial Accident Restricted Account created in Section 34A-2-705.

(d) (i) The Labor Commission shall determine the amount of the premium assessment for each year on or before each October 15 of the preceding year. The Labor Commission shall

make this determination following a public hearing. The determination shall be based upon the recommendations of a qualified actuary.

(ii) The actuary shall recommend a premium assessment rate sufficient to provide payments of benefits and expenses from the Employers' Reinsurance Fund and to project a funded condition with assets greater than liabilities by no later than June 30, 2025.

(iii) The actuary shall recommend a premium assessment rate sufficient to provide payments of benefits and expenses from the Uninsured Employers' Fund and to maintain it at a funded condition with assets equal to or greater than liabilities.

(iv) At the end of each fiscal year the minimum approximate assets in the Employers' Reinsurance Fund shall be \$5,000,000 which amount shall be adjusted each year beginning in 1990 by multiplying by the ratio that the total workers' compensation premium income for the preceding calendar year bears to the total workers' compensation premium income for the calendar year 1988.

(v) The requirements of Subsection (2)(d)(iv) cease when the future annual disbursements from the Employers' Reinsurance Fund are projected to be less than the calculations of the corresponding future minimum required assets. The Labor Commission shall, after a public hearing, determine if the future annual disbursements are less than the corresponding future minimum required assets from projections provided by the actuary.

(vi) At the end of each fiscal year the minimum approximate assets in the Uninsured Employers' Fund shall be \$2,000,000, which amount shall be adjusted each year beginning in 1990 by multiplying by the ratio that the total workers' compensation premium income for the preceding calendar year bears to the total workers' compensation premium income for the calendar year 1988.

(e) A premium assessment that is to be transferred into the General Fund may be collected on premiums received from Utah public agencies.

(3) An admitted insurer writing title insurance in this state shall pay to the commission, on or before March 31 in each year, a tax of .45% of the total premium received by either the insurer or by its agents during the preceding calendar year from title insurance concerning property located in this state. In calculating this tax, "premium" includes the charges made to an insured under or to an applicant for a policy or contract of title insurance for:

(a) the assumption by the title insurer of the risks assumed by the issuance of the policy

or contract of title insurance; and

(b) abstracting title, title searching, examining title, or determining the insurability of title, and every other activity, exclusive of escrow, settlement, or closing charges, whether denominated premium or otherwise, made by a title insurer, an agent of a title insurer, a title insurance producer, or any of them.

(4) Beginning July 1, 1986, a former county mutual and a former mutual benefit association shall pay the premium tax or assessment due under this chapter. Premiums received after July 1, 1986, shall be considered in determining the tax or assessment.

(5) The following insurers are not subject to the premium tax on health care insurance that would otherwise be applicable under Subsection (1):

(a) an insurer licensed under Title 31A, Chapter 5, Domestic Stock and Mutual Insurance Corporations;

(b) an insurer licensed under Title 31A, Chapter 7, Nonprofit Health Service Insurance Corporations;

(c) an insurer licensed under Title 31A, Chapter 8, Health Maintenance Organizations and Limited Health Plans;

(d) an insurer licensed under Title 31A, Chapter 9, Insurance Fraternals;

(e) an insurer licensed under Title 31A, Chapter 11, Motor Clubs; and

~~[(f) an insurer licensed under Title 31A, Chapter 13, Employee Welfare Funds and Plans; and]~~

~~[(g)]~~ (f) an insurer licensed under Title 31A, Chapter 14, Foreign Insurers.

(6) An insurer issuing multiple policies to an insured may not artificially allocate the premiums among the policies for purposes of reducing the aggregate premium tax or assessment applicable to the policies.

(7) The retaliatory provisions of Title 31A, Chapter 3, Department Funding, Fees, and Taxes, apply to the tax or assessment imposed under this chapter.

(8) (a) Money collected under this chapter, unless otherwise allocated by statute to another fund or account, shall be deposited into the General Fund.

(b) Money allocated to another fund or account includes the money allocated under:

(i) Section 49-11-901.5;

(ii) Section 53-7-204.2;

(iii) Section 59-9-105; and

(iv) Subsection (2).

Section 5. Appropriation.

The following sums of money are appropriated for the fiscal year beginning July 1, 2017, and ending June 30, 2018. These are additions to amounts previously appropriated for fiscal year 2018. Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the Legislature appropriates the following sums of money from the funds or accounts indicated for the use and support of the government of the state of Utah.

ITEM 1

To the Firefighters' Retirement Trust Fund

<u>From General Fund, One-time</u>	<u>\$17,100,000</u>
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Schedule of Programs:

<u>Firefighters' Retirement Trust Fund</u>	<u>\$17,100,000</u>
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ITEM 2

To the Fire Academy Support Account

<u>From General Fund, One-time</u>	<u>\$8,500,000</u>
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Schedule of Programs:

<u>GFR Fire Academy Support Account</u>	<u>\$8,500,000</u>
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Section 6. Retrospective operation.

This bill has retrospective operation for a taxable year beginning on or after January 1, 2017.

Section 7. Effective date.

If approved by two-thirds of all the members elected to each house, this bill takes effect upon approval by the governor, or the day following the constitutional time limit of Utah Constitution, Article VII, Section 8, without the governor's signature, or in the case of a veto, the date of veto override.